

Bylaw No. 6673
The Discounts and Penalties Bylaw, 1987

**Codified to Bylaw No. 9951
(December 20, 2023)**

BYLAW NO. 6673

A bylaw of the City of Saskatoon to provide for the payment of taxes and the application of discounts and penalties thereto.

The Council of The City of Saskatoon enacts as follows:

General

- 1.1 In this bylaw, except where otherwise stated, the expression:
- (a) “arrears of taxes” means taxes that remain unpaid after December 31 in the year in which they were imposed, and includes penalties for default in payment;
 - (b) “commercial property” means land and improvements within the commercial and industrial class of property prescribed under Section 12(f) of *The Cities Regulations*;
 - (c) “condominium property” means a condominium within the meaning of *The Condominium Property Act, 1993*, that is designed and used for or intended to be used for, or in conjunction with, a residential purpose;
 - (d) “multi-unit residential property” means land and improvements designed and used for or intended to be used for, or in conjunction with a residential purpose and to accommodate four or more self-contained dwelling units within a parcel, but does not include a condominium;
 - (e) “residential property” means the lands and improvements within the residential class of property prescribed under Section 12(c) of *The Cities Regulations*; and
 - (f) “taxes” means all taxes imposed on land, improvements, and businesses for municipal, school, or any other purpose, and includes local improvement rates and any other taxes upon property authorized by statute.
- 1.2 (1) Subject to Subsection (2), all taxes shall be paid to Corporate Revenue on or before the 30th day of June in the year in which the taxes are imposed.
- (2) All taxes imposed in the year 2020 shall be paid to Corporate Revenue on or before September 30.

Discount upon Prepayment or Prompt Payment

- 2.1 (Repealed – Bylaw No. 9046 – August 15, 2012)
- 2.2 (Repealed - Bylaw No. 7594 - December 16, 1996)

Penalty upon Default in Payment

Business Taxes

- 3.1 Should any taxes not be paid as provided in Section 1.2 hereof, the following additional percentage charges shall be imposed upon the unpaid taxes as a penalty for default in payment:
 - (a) On amounts paid in the month of July1.5%
 - (b) On amounts paid in the month of August.....3%
 - (c) On amounts paid in the month of September4.5%
 - (d) On amounts paid in the month of October6%
 - (e) On amounts paid in the month of November7.5%
 - (f) On amounts paid in the month of December9%
- 3.2 Should any taxes remain unpaid on the 31st day of December in the year in which they are imposed, a penalty charge of 9 percent of the unpaid taxes shall be imposed thereon, which penalty charge shall be added to and form part of the taxes.
- 3.3 The provisions of Sections 3.1 and 3.2 hereof shall not apply to any taxes levied pursuant to a supplementary assessment as authorized by Section 189 of *The Cities Act*, S.S. 2002, c. C-11.1.

Property Taxes

- 3.4 (1) Subject to Subsection (2), should any taxes imposed on land and improvements not be paid as provided in Section 1.2, an additional penalty charge of 1.75 per cent per month, compounded monthly until December 31 of that year, shall be imposed upon the unpaid taxes as penalty for default in payment and the penalty charge shall be added to and form part of the taxes.
- (2) Should any taxes imposed in 2021 on land and improvements whose assessed value increased by at least 70% solely due to the 2021 reassessment not be paid as provided in Section 1.2, an additional penalty

charge of 0.625 per cent per month, compounded monthly until December 31, shall be imposed upon the unpaid taxes as penalty for default in payment and the penalty charge shall be added to and form part of the taxes.

- 3.5 Upon the 1st day of January in the year in which any taxes imposed on land and improvements first become arrears of taxes, the following additional percentage charges shall be imposed upon the unpaid taxes as a penalty for default in payment. On amounts outstanding after December 31, a percentage charge shall be imposed of 2.25 per cent per month, compounded monthly, which penalty charge shall be added to and form part of the taxes.
- 3.6 The provisions of Section 3.4 hereof shall not apply to any taxes levied pursuant to a supplementary assessment as authorized by Section 189 of *The Cities Act*, S.S. 2002, c. C-11.1.

Penalty upon Arrears of Taxes

Business Taxes

- 4.1 Upon the 1st day of January in the year in which any taxes first become arrears of taxes, a percentage penalty of 18 percent of the arrears of taxes shall be imposed thereon, which percentage penalty shall be added to and form part of the arrears of taxes.
- 4.2 Where the whole or any portion of the arrears of taxes remains unpaid on the 31st day of December in any year after the year in which the taxes were imposed, a percentage penalty of 18 percent of the arrears of taxes shall be imposed thereon in addition to the penalty imposed pursuant to Section 4.1, which additional percentage penalty shall be added to and form part of the arrears of taxes.
- 4.3 Upon the payment in whole or in part of any arrears of taxes, the following percentage discount rates shall be allowed:
 - (a) On amounts paid in the month of January 13.98305%
 - (b) On amounts paid in the month of February 12.71186%
 - (c) On amounts paid in the month of March..... 11.44067%
 - (d) On amounts paid in the month of April..... 10.16949%
 - (e) On amounts paid in the month of May 8.89830%
 - (f) On amounts paid in the month of June 7.62711%

- (g) On amounts paid in the month of July6.35593%
- (h) On amounts paid in the month of August.....5.08474%
- (i) On amounts paid in the month of September3.81355%
- (j) On amounts paid in the month of October2.54237%
- (k) On amounts paid in the month of November 1.27118%

5.1 Bylaw Nos. 4774 and 6059 are hereby repealed.

5.2 This bylaw shall come into force and take effect on the 1st day of January, A.D. 1986.

Tax Instalment Payment Plan

6.1 Notwithstanding any other provision of this Bylaw, taxes for the current year may be paid on a monthly basis in accordance with the provisions of Sections 6.2 to 6.8, inclusive.

6.2 A taxpayer may apply to the City Treasurer for inclusion in the tax instalment plan of The City of Saskatoon (hereinafter called the "Plan") at any time during the calendar year.

6.3 (1) A taxpayer, included in the Plan, must pay a monthly payment equivalent to 1/12 of the estimated current tax determined as follows:

$$[(\text{current assessment}) \times (\text{previous year's mill rate}) \times (\text{mill rate factor}) + (\text{local improvement charges})] \div 12$$

(2) A taxpayer, not included in the Plan on January 1, shall pay all outstanding monthly payments up to the date of enrollment in the Plan.

(3) If in any year it is not possible to use the previous year's assessment, uniform mill rate or mill rate factor, the amount of the monthly payment will be determined as follows:

$$[(\text{estimated assessment}) \times (\text{estimated uniform mill rate}) \times (\text{estimated mill rate factor}) + (\text{local improvement charges})] \div 12.$$

6.4 Once the assessment, uniform mill rate and mill rate factor have been determined for the current year, the monthly payment will be changed to an amount equivalent to the amount determined by dividing the number of months remaining in the current year by the outstanding balance of taxes.

- 6.5 All payments shall be due on the first banking day of each month and must be made by automatic bank withdrawal from a bank, trust company or credit union designated by the taxpayer.
- 6.6 The provisions of Section 3.1 shall not apply to payments made in accordance with the Plan.
- 6.7 If a taxpayer does not make the payments as required by Sections 6.3 to 6.5, inclusive, the City Treasurer may cancel that taxpayer's privilege to make payments in accordance with the Plan. Notice of such cancellation shall be sent by ordinary mail to the taxpayer at the taxpayer's address listed on the City's tax roll.
- 6.8 A taxpayer may request to be removed from the Plan. Where a taxpayer is so removed, or is removed by the City Treasurer pursuant to Section 6.7 or pursuant to Section 6.9, all unpaid taxes become due and payable and are subject to the penalties and other provisions contained in this Bylaw that govern taxpayers not included in the Plan.
- 6.9 Where a taxpayer transfers a property in respect of which taxes are paid under the Plan, the taxpayer shall be removed from the Plan but the transferee may apply to the City Treasurer for inclusion in the Plan.

(Sections 6.1 to 6.9 apply to the 1994 and subsequent tax years.)

Read a first time this 16th day of December, A.D. 1985.

Read a second time this 16th day of December, A.D. 1985.

Read a third time and passed this 16th day of December, A.D. 1985.

“C. Wright”
Mayor

“J. Kolynchuk” “SEAL”
City Clerk